Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2003

Open to Public Inspection

A For the 2003 calendar year, or tax year beginning 9/1/2002 **, and ending** 8/31/2003

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Bill of Rights Institute

Number and street (or P O box if mail is not delivered to street address): 200 N. Glebe Road — Room/suite: 1050

City or town: Arlington — State or country: VA — ZIP + 4: 22203-3728

D Employer identification number: 48-0891418

E Telephone number: (703) 894-1776

F Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

G Website: ▶ www.billofrightsinstitute.org

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data **Some states require a complete return.**

M Check ▶ ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 6,217,517

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:						
	a	Direct public support			1a	1,101,861		
	b	Indirect public support			1b	0		
	c	Government contributions (grants)			1c	200,000		
	d	**Total** (add lines 1a through 1c) (cash $ 1,301,861 noncash $ 0)					1d	1,301,861
	2	Program service revenue including government fees and contracts (from Part VII, line 93)					2	39,175
	3	Membership dues and assessments					3	0
	4	Interest on savings and temporary cash investments					4	9,667
	5	Dividends and interest from securities					5	9,234
	6 a	Gross rents			6a			
	b	Less: rental expenses			6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)					6c	0
	7	Other investment income (describe ▶ Partnership Non-Related Business Income)					7	-680
	8 a	Gross amount from sales of assets other than inventory	(A) Securities	4,617,342	8a	(B) Other 215,242		
	b	Less cost or other basis and sales expenses		462,424	8b	102,569		
	c	Gain or (loss) (attach schedule)		4,154,918	8c	112,673		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))					8d	4,267,591
	9	Special events and activities (attach schedule). If any amount is from **gaming**, check here ▶ ☐						
	a	Gross revenue (not including $ ____ of contributions reported on line 1a)			9a	0		
	b	Less: direct expenses other than fundraising expenses			9b	0		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)					9c	0
	10 a	Gross sales of inventory, less returns and allowances			10a	25,676		
	b	Less: cost of goods sold			10b	24,845		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)					10c	831
	11	Other revenue (from Part VII, line 103)					11	0
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)					12	5,627,679
Expenses	13	Program services (from line 44, column (B))					13	873,334
	14	Management and general (from line 44, column (C))					14	178,057
	15	Fundraising (from line 44, column (D))					15	418,999
	16	Payments to affiliates (attach schedule)					16	0
	17	**Total expenses** (add lines 16 and 44, column (A))					17	1,470,390
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)					18	4,157,289
	19	Net assets or fund balances at beginning of year (from line 73, column (A))					19	1,474,877
	20	Other changes in net assets or fund balances (attach explanation)					20	-8,148
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)					21	5,624,018

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Part II **Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ 0 noncash $ 0)	22	0	0		
23 Specific assistance to individuals (attach schedule)	23	0	0		
24 Benefits paid to or for members (attach schedule)	24	0	0		
25 Compensation of officers, directors, etc.	25	151,667	37,917	37,917	75,833
26 Other salaries and wages	26	296,957	220,841	17,465	58,651
27 Pension plan contributions	27	0	0	0	0
28 Other employee benefits	28	41,702	25,382	4,327	11,993
29 Payroll taxes	29	32,795	20,758	3,215	8,822
30 Professional fundraising fees	30	0	0	0	
31 Accounting fees	31	76,435	0	76,435	0
32 Legal fees	32	25,345	0	8,597	16,748
33 Supplies	33	22,998	16,918	773	5,307
34 Telephone	34	8,690	6,096	605	1,989
35 Postage and shipping	35	126,855	23,062	9,020	94,773
36 Occupancy	36	73,600	51,281	5,405	16,914
37 Equipment rental and maintenance	37	9,876	7,006	662	2,208
38 Printing and publications	38	141,894	50,565	6,921	84,408
39 Travel	39	32,873	22,860	139	9,874
40 Conferences, conventions, and meetings	40	156,372	153,213	0	3,159
41 Interest	41	0	0	0	0
42 Depreciation, depletion, etc. (attach schedule)	42	10,292	7,719	206	2,367
43 Other expenses not covered above (itemize) a	43a	262,039	229,716	6,370	25,953
b See Statement 5	43b	0	0	0	0
c	43c	0	0	0	0
d	43d	0	0	0	0
e	43e	0	0	0	0
f	43f	0	0	0	0
44 **Total functional expenses** (add lines 22 through 43) ***Organizations completing columns (B)-(D), carry these totals to lines 13-15***	44	1,470,390	873,334	178,057	418,999

Joint Costs. Check ▶ ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ☐ Yes ☒ No

If "Yes," enter **(i)** the aggregate amount of these joint costs $ 0, **(ii)** the amount allocated to Program services $ N/A, **(iii)** the amount allocated to Management and general $ N/A, and **(iv)** the amount allocated to Fundraising $ N/A

Part III **Statement of Program Service Accomplishments** (See page 25 of the instructions.)

What is the organization's primary exempt purpose? ▶ Educate the public about our country's Founding Principles

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts but optional for others)
a See Statement 6 (Grants and allocations $)	873,334
b (Grants and allocations $)	0
c (Grants and allocations $)	0
d (Grants and allocations $)	0
e Other program services (attach schedule) (Grants and allocations $)	0
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	873,334

Part IV Balance Sheets (See page 25 of the instructions.)

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*

					(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing			116,409	45	92,477
	46	Savings and temporary cash investments			655,683	46	4,905,030
	47 a	Accounts receivable	47a	17,605			
	b	Less: allowance for doubtful accounts	47b	0	8,086	47c	17,605
	48 a	Pledges receivable	48a	290,114			
	b	Less: allowance for doubtful accounts	48b	0	16,750	48c	290,114
	49	Grants receivable				49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a	0			
	b	Less: allowance for doubtful accounts	51b	0	0	51c	0
	52	Inventories for sale or use			156,974	52	194,252
	53	Prepaid expenses and deferred charges			20,254	53	21,400
	54	Investments—securities (attach schedule) ▶ ☐ Cost ☐ FMV			478,800	54	0
	55 a	Investments—land, buildings, and equipment: basis	55a	0			
	b	Less: accumulated depreciation (attach schedule)	55b	0	0	55c	0
	56	Investments—other (attach schedule)			51,300	56	0
	57 a	Land, buildings, and equipment: basis	57a	59,657			
	b	Less: accumulated depreciation (attach schedule)	57b	41,840	23,886	57c	17,817
	58	Other assets (describe ▶ Program Related Investment)			0	58	145,000
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			1,528,142	59	5,683,695
Liabilities	60	Accounts payable and accrued expenses			53,265	60	59,677
	61	Grants payable				61	
	62	Deferred revenue				62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)			0	64a	0
	b	Mortgages and other notes payable (attach schedule)			0	64b	0
	65	Other liabilities (describe ▶)			0	65	0
	66	**Total liabilities** (add lines 60 through 65)			53,265	66	59,677
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted			1,329,733	67	5,068,675
	68	Temporarily restricted			145,144	68	555,343
	69	Permanently restricted				69	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds				70	
	71	Paid-in or capital surplus, or land, building, and equipment fund				71	
	72	Retained earnings, endowment, accumulated income, or other funds				72	
	73	**Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21)			1,474,877	73	5,624,018
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			1,528,142	74	5,683,695

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶		a	5,618,820
b	Amounts included on line a but not on line 12, Form 990:			
(1)	Net unrealized gains on investments $	0		
(2)	Donated services and use of facilities $	0		
(3)	Recoveries of prior year grants $	0		
(4)	Other (specify): Capital Gains $			
	Redemption $	8,333		
	Add amounts on lines (1) through (4) ▶		b	8,333
c	Line a minus line b ▶		c	5,610,487
d	Amounts included on line 12, Form 990 but not on line a:			
(1)	Investment expenses not included on line 6b, Form 990 $	0		
(2)	Other (specify): Partnership Tax $	0		
	Basis Adjustment $	17,192		
	Add amounts on lines (1) and (2) ▶		d	17,192
e	Total revenue per line 12, Form 990 (line c plus line d) ▶		e	5,627,679

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶		a	1,469,679
b	Amounts included on line a but not on line 17, Form 990.			
(1)	Donated services and use of facilities $	0		
(2)	Prior year adjustments reported on line 20, Form 990 $	0		
(3)	Losses reported on line 20, Form 990 $	0		
(4)	Other (specify): N/A $	0		
	$	0		
	Add amounts on lines (1) through (4) ▶		b	0
c	Line a minus line b ▶		c	1,469,679
d	Amounts included on line 17, Form 990 but not on line a:			
(1)	Investment expenses not included on line 6b, Form 990 $	0		
(2)	Other (specify): Other Deductions $	0		
	From K-1 $	711		
	Add amounts on lines (1) and (2) ▶		d	711
e	Total expenses per line 17, Form 990 (line c plus line d) ▶		e	1,470,390

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name See Attached Str City Statement 7 ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
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Name Str City ST ZIP	Title Hr/WK			

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No
If "Yes," attach schedule—see page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions.)

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?	80a	X	
b	If "Yes," enter the name of the organization ▶ Knowledge and Progress Fund, Inc. and check whether it is [X] exempt **or** [ ] nonexempt.			
81 a	Enter direct and indirect political expenditures. See line 81 instructions — 81a: 0			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) — 82b: 0			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A	
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	*501(c)(7) orgs* Enter: **a** Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) orgs* Enter: **a** Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	*501(c)(3) organizations* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 , section 4955 ▶ 0			
b	*501(c)(3) and 501(c)(4) orgs* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0			

90 a List the states with which a copy of this return is filed ▶ N/A

b Number of employees employed in the pay period that includes March 12, 2003 (See instructions.) 90b 7

91 The books are in care of ▶ Name Vonda Holliman Telephone no ▶ (316) 828-5552

Located at ▶ 4111 East 37th Street North City Wichita ST KS Zip + 4 ▶ 67220-3298

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041***— Check here ▶ [ ]

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: *Enter gross amounts unless otherwise indicated.*	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue.					
a Summer Institute Fees					25,880
b Presentation Fees					11,813
c Interest on Program Related Investment					1,482
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	9,667	
96 Dividends and interest from securities			14	9,234	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income	561499 / 211110	-680			
100 Gain or (loss) from sales of assets other than inventory			18	4,267,591	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					831
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-680		4,286,492	40,006

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 4,325,818

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	Registration fees from high school teachers attending week-long seminar - Furthers Educational Purpose
93b	Fees for speaking at educational seminars - Furthers Educational Purpose
93c	Interest on note receivable from program related investment for IMAX Film Educational Project
102	Sales of educational materials on the Bill of Rights - Furthers educational purpose

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: *If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)*

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

▶ Vonda Holliman | 4-8-04

Signature of officer | Date

▶ Vonda Holliman, Secretary / Treasurer

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no. ▶	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information—(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2003

Name of the organization	Employer identification number
Bill of Rights Institute	48-0891418

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**
(See page 1 of the instructions. List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name Claire Griffin Str 178 Martin Lane City Alexandria ST VA Zip 22304-7750 Country USA	Title VP of Ed. Program Avg hr/wk 48	72,833	2,858	0
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Total number of other employees paid over $50,000 . . . ▶	0			

Part II **Compensation of the Five Highest Paid Independent Contractors for Professional Services**
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
Name NONE Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Total number of others receiving over $50,000 for professional services . ▶ 0		

Part III Statements About Activities (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ 0 (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? See Part V, Form 990	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b	X	
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A)

11 b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

	Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15	Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,209,055	1,188,629	566,944	995,000	3,959,628
16	Membership fees received	0	0	0	0	0
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	48,068	13,923	0	0	61,991
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	143,297	73,027	65,134	60,487	341,945
19	Net income from unrelated business activities not included in line 18	0	0	0	0	0
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21	The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22	Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	146	0	0	146
23	Total of lines 15 through 22	1,400,420	1,275,725	632,078	1,055,487	4,363,710
24	Line 23 minus line 17	1,352,352	1,261,802	632,078	1,055,487	4,301,719
25	Enter 1% of line 23	14,004	12,757	6,321	10,555	

26 **Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶ **26a** 86,034

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b** 1,437,239

c Total support for section 509(a)(1) test· Enter line 24, column (e) ▶ **26c** 4,301,719

d Add. Amounts from column (e) for lines· 18 341,945 19 0
22 146 26b 1,437,239 ▶ **26d** 1,779,330

e Public support (line 26c minus line 26d total) ▶ **26e** 2,522,389

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** 58.64%

27 **Organizations described on line 12:** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2002) __________ (2001) __________ (2000) __________ (1999) __________

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2002) __________ (2001) __________ (2000) __________ (1999) __________

c Add. Amounts from column (e) for lines 15 0 16 0
17 0 20 0 21 0 ▶ **27c** 0

d Add· Line 27a total 0 and line 27b total 0 ▶ **27d** 0

e Public support (line 27c total minus line 27d total) ▶ **27e** 0

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f** 0

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** 0 00%

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** 0 00%

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

Part V **Private School Questionnaire** (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4 05 of Rev Proc 75-50, 1975-2 C B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions) **N/A**
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ a ☐ if the organization belongs to an affiliated group Check ▶ b ☐ if you checked "a" and "limited control" provisions apply

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38	Total lobbying expenditures (add lines 36 and 37)	38	0	0
39	Other exempt purpose expenditures	39		
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0	0
41	Lobbying nontaxable amount Enter the amount from the following table—	41	0	0
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0	0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0	0

If the amount on line 40 is—	**The lobbying nontaxable amount is—**
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

		Lobbying Expenditures During 4-Year Averaging Period				
	Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45	Lobbying nontaxable amount					0
46	Lobbying ceiling amount (150% of line 45(e))					0
47	Total lobbying expenditures					0
48	Grassroots nontaxable amount					0
49	Grassroots ceiling amount (150% of line 48(e))					0
50	Grassroots lobbying expenditures					0

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

	During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.	Yes	No	Amount
a	Volunteers			
b	Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)			
c	Media advertisements			
d	Mailings to members, legislators, or the public			
e	Publications, or published or broadcast statements			
f	Grants to other organizations for lobbying purposes			
g	Direct contact with legislators, their staffs, government officials, or a legislative body			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i	Total lobbying expenditures (Add lines **c** through **h.**)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

			Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of.			
	(i) Cash	51a(i)		X
	(ii) Other assets	a(ii)		X
b	Other transactions:			
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		
	(iii) Rental of facilities, equipment, or other assets	b(iii)		X
	(iv) Reimbursement arrangements	b(iv)		X
	(v) Loans or loan guarantees	b(v)		X
	(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	NONE		

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
NONE		

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PART I, LINE 8 - GAIN OR (LOSS)	**STATEMENT 1**

Description of Asset	Date Acquired	How Acquired	Date Sold	Sold To	Sales Amount	Basis or Other Amount	Cost or Basis Description	Gain Amount
Column A - Securities								
a. Non-Publicly Traded Securities	12/31/1980	Received as gift	8/28/2003	Koch Industries, Inc	4,617,342	462,424	Tax Adj Basis	4,154,918
Total Line 8 Column A					4,617,342	462,424		4,154,918
Column B - Other								
a. Limited Partnership Units	3/28/2002	Received as Property Dividend	8/28/2003	Koch Holdings, LLC	109,782	102,569	Tax Adj. Basis	7,213
b. Capital Gains Dividends	N/A	N/A	N/A	N/A	104,185	0	N/A	104,185
c Distrib Share of Partnership Capital Gains	N/A	N/A	N/A	N/A	1,295	0	N/A	1,295
d Distrib. Share of Partner Section 1231 Loss	N/A	N/A	N/A	N/A	(20)	0	N/A	(20)
Total Line 8 Column B					215,242	102,569		112,673
Total Line 8d					$4,832,584	$564,993		$4,267,591

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PART I, LINE 10: SALES — **STATEMENT 2**

Line 10a - Proceeds from sale of educational materials	25,676
Less Line 10b - Cost of educational materials sold	(24,845)
Line 10c - Gross Profit from sales of inventory	831

PART I, LINE 20: OTHER CHANGES IN NET ASSETS — **STATEMENT 3**

DESCRIPTION	AMOUNT
Capital Gains Redemption, Change in Tax Basis of Corporate Stock Investment	8,333
Tax Basis Adjustment to Partnership Units	(16,481)
Total Change in Tax Basis of Investments	(8,148)

PART II, LINE 42: DEPRECIATION and PART IV, LINE 57 -- EQUIPMENT — **STATEMENT 4**

Description of Property	Date Acquired	Cost	Prior Years Depreciation	Method	Useful Life	Depreciation for This Year
Office Equipment & Furniture	2001	59,657	31,548	S/L	3 - Years	10,292

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PART II, LINE 43: OTHER EXPENSES NOT COVERED ABOVE — **STATEMENT 5**

Columns	(A)	(B)	(C)	(D)
Description	Total	Program Services	Management & General	Fundraising
Other Professional Fees:				
Service Fees	666	547	28	91
Website Lesson Plan Consulting Fees	14,486	14,486	-	-
Program Consulting Fees	5,750	5,750	-	-
Consulting Fees for Mktg & Dev Strategies	23,350	17,512	-	5,838
List Rental - Direct Mail	4,810	-	-	4,810
Grant Consulting Fees	4,500	-	-	4,500
Program Evaluation Fees	15,590	15,590	-	-
Internet & Webpage Service Fees	2,020	1,722	70	228
Fees for Video Production	12,049	2,272	-	9,777
Advertising Fees	26,661	26,661	-	-
Bank & Payroll Fees	4,277	-	4,277	-
Total Other Professional Fees:	**114,159**	**84,540**	**4,375**	**25,244**
Miscellaneous:				
IMAX Film Project	142,000	142,000	-	-
Insurance	3,097	2,179	224	694
Miscellaneous	2,072	997	1,060	15
Distributive Share of Partnership Deductions	711	-	711	-
Total Other Expenses:	**262,039**	**229,716**	**6,370**	**25,953**

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PART III: Statement of Program Service Accomplishments	STATEMENT 6

What is the organization's primary exempt purpose?

To educate the public about our country's Founding Principles

Descriptions	Program Service Expenses
a) Teacher Development Conferences & Seminars In 2003, the Institute conducted 29 training programs in 24 different cities for nearly 1,200 teachers - benefiting the 120,000 students they teach each year. By focusing on a founding principle such as religious liberty, federalism, and citizenship, each program provides History and Civics teachers with the tools and training needed to educate young people about America's founding principles and civic values. The Bill of Rights Institute's annual flagship training program in suburban Washington, D.C., the Summer Institute, provided 60 teachers with a full-week of intensive graduate-level training.	194,943
b) Instructional Materials Designed to supplement standard U.S. History and Civics textbooks, the Bill of Rights Institute has produced the following educational resources: • "The Bill of Rights and You ", which helps teachers educate their students about America's system of government. "Citizenship and Character", designed to assist high school teachers in encouraging their students to develop and appreciation for the civic values rooted in our Founding documents. • "Citizenship and Character", designed to assist high school teachers in encouraging their students to develop and appreciation for the civic values rooted in our Founding documents. More than 22,000 high school teachers - 20% of the estimated 100,000 U.S. History and Civics teachers nationwide - have requested and received one or more of our programs.	191,126
c) Teacher Outreach The Bill of Rights Institute's marketing plan has reached more than 20,000 high school teachers. This plan includes the use of catalogue mailings, e-mail newsletters, presentations at teacher conferences, and advertising in teacher magazines. More than 8,000 teachers received our e-mail newsletters each week in 2003. Our website registered an average of 55,000 teacher visits each month, with the average visit lasting 10 minutes. The newsletters and website contain teaching strategies and lesson plan ideas to engage students with America's Founding principles and civic values.	345,265
d) We the People IMAX Film Project Began development of an IMAX film during 2003, in partnership with Inland Sea Productions. This inspirational IMAX film with related instructional materials will portray America's heritage of freedom. This IMAX film will be shown at the Smithsonian Institute and IMAX theaters nationwide in 2004. The film will focus on the endeavor undertaken by the United States of America's Founders and the challenges that shape our constitutional history.	142,000
	873,334

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PART V: LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES:	STATEMENT 7

(A) Name and Address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Victoria Hughes Falls Church, VA	President 40 hours per week average	151,667	7,491	-0-
Vonda Holliman Wichita, KS	Secretary / Treasurer 7 hours per week average	-0-	-0-	-0-
Richard Fink Centerville, VA	Chairman / Director Less than 1 hour per week	-0-	-0-	-0-
Charles G. Koch Wichita, KS	Director Less than 1 hour per week	-0-	-0-	-0-
Elizabeth B. Koch Wichita, KS	Director Less than 1 hour per week	-0-	-0-	-0-
Elaine Marshall Dallas, TX	Director Less than 1 hour per week	-0-	-0-	-0-
Michael Hartz Chicago, IL	Director Less than 1 hour per week	-0-	-0-	-0-
Robert Perez New Orleans, LA	Director Less than 1 hour per week	-0-	-0-	-0-
William Pomierski Chicago, IL	Director Less than 1 hour per week	-0-	-0-	-0-
Koch Industries, Inc. Wichita, KS	Not Applicable (Payment for management services of Sec. / Treasurer)	13,298	-0-	-0-